

1 Honorable James L. Robart
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IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
SEATTLE DIVISION

9 UNITED STATES OF AMERICA,)
10 Plaintiff,) Case No. 2:16-cv-01549-JLR
11)
12 v.) **[PROPOSED] ORDER GRANTING**
13 JAMES C. PSARADELIS and) **MOTION FOR ENTRY OF**
14 CYNTHIA L. PSARADELIS,) **JUDGMENT** *JLR*
15 Defendants.)
16 _____)

16 Before the Court is the United States' Motion for Entry of Judgment against Defendants
17 James C. Psaradelis and Cynthia L. Psaradelis. Based on the parties' Stipulation and Request for
18 Order Reducing Tax Assessments to Judgment, and for good cause shown, it is hereby
19 ORDERED that:

20 1. The United States' Motion is GRANTED.
21 2. James Psaradelis is liable for the following federal income tax assessments:

Tax Year	Date of Tax Assessments	Amounts Assessed
2004	Oct. 17, 2005	\$9 (tax)
	Dec. 22, 2008	\$56,019 (tax) \$2,799.15 (late filing penalty) \$42,014.25 (fraud penalty) \$28,625.97 (interest)
2007	Nov. 14, 2011	\$34,947 (tax) \$7,211.70 (delinquency penalty) \$6,891.18 (failure to pay penalty) \$1,255.75 (estimated tax penalty) \$6,524.05 (interest)

3. Cynthia Psaradelis is liable for the following federal income tax assessments:

Tax Year	Date of Tax Assessments	Amounts Assessed
2004	Sept. 20, 2005	\$13 (prepayment penalty)
	Oct. 24, 2005	\$3,511 (tax) \$528.75 (late filing penalty) \$81 (late payment penalty) \$92.77 (interest)
	Oct. 16, 2006	\$10.50 (late payment penalty)
	Nov. 13, 2006	\$18.50 (interest)
	Dec. 22, 2008	\$41,556 (tax) \$10,679.25 (late filing penalty) \$8,543.40 (accuracy penalty) \$18,293.29 (interest)
	Mar. 28, 2011	\$10,415.98 (late payment penalty)

4. James Psaradelis and Cynthia Psaradelis are liable for the following federal income tax assessments:

Tax Year	Date of Tax Assessments	Amounts Assessed
2005	Mar. 12, 2007	\$2,407 (tax) \$541.57 (late filing penalty) \$132.38 (failure to pay penalty) \$219.91 (interest) \$32,216 (tax)
	Dec. 22, 2008	\$8,054 (late filing penalty) \$24,162 (fraud penalty) \$13,746.32 (interest)
2006	Mar. 16, 2009	\$6,590 (tax) \$116 (estimated tax penalty) \$754.80 (failure to pay penalty) \$853.36 (interest)
	Mar. 30, 2009	\$7.09 (interest)
	Aug. 1, 2011	\$21,137 (tax) \$6,157.58 (late filing penalty) \$4,227.40 (accuracy penalty) \$6,704.92 (failure to pay penalty)
2008	May 13, 2009	\$10,003 (tax) \$241 (estimated tax penalty) \$450.13 (delinquency penalty) \$100.03 (failure to pay penalty) \$62.04 (interest)

5. Judgment is granted in favor of the United States and against James Psaradelis for his unpaid federal income tax liabilities in the following amounts, as of October 31, 2017, plus interest and other statutory additions that continue to accrue: \$171,945.02 for tax year 2004; \$66,806.65 for tax year 2007.

6. Judgment is granted in favor of the United States and against Cynthia Psaradelis for her unpaid federal income tax liabilities in the following amount, as of October 31, 2017, plus interest and other statutory additions that continue to accrue: \$122,540.88 for tax year 2004.

1 7. Judgment is granted in favor of the United States and against James Psaradelis
2 and Cynthia Psaradelis for their unpaid federal income tax liabilities in the following amounts, as
3 of October 31, 2017, plus interest and other statutory additions that continue to accrue:
4 \$111,280.08 for tax year 2005; \$64,626.84 for tax year 2006; and \$16,886.08 for tax year 2008.

5 8. This Order concludes this action.

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7 DATED this 15 day of November, 2017

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11 JAMES L. ROBART
12 United States District Judge